

Total Income (IC-C0-99-08)

Child Support Guidelines, N.D. Admin. Code § 75-02-04.1-05

Question: What is meant by the phrase ". . . total income, for internal revenue service purposes, of the obligor and the obligor's business . . ."?

Answer: This phrase refers to the amount on the total income line of IRS form 1040. Please refer to the attached copy of IRS form 1040 for 1999. The total income amount is found on line 22.

Note: The child support guidelines do not make reference to specific lines on the IRS form 1040 because of the concern that the Internal Revenue Service might change the numbering or sequencing of lines. However, a similar interpretation is intended to apply to the phrase above even if the Internal Revenue Service changes the format of Form 1040 such as by renumbering the lines.

Inquiries to: Child Support
PO Box 7190
Bismarck, ND 58507-7190
Phone: 701-328-5440